

FILED FOR RECORD
SKAMANIA CO. WASH.
BY Skamania Co.

JUL 20 2 41 PM '93
O. Lawry
AUDITOR
GARY H. OLSON

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF KING

116784

6 AMERICAN TELEPHONE AND TELEGRAPH)
7 COMPANY and AT&T COMMUNICATIONS)
8 OF THE PACIFIC NORTHWEST, INC.,)

Plaintiffs,)

9 v.)

10 DEPARTMENT OF REVENUE OF THE)
11 STATE OF WASHINGTON; ADAMS)
12 COUNTY; ASOTIN COUNTY; BENTON)
13 COUNTY; CLALLAM COUNTY; CLARK)
14 COUNTY; COLUMBIA COUNTY;)
15 COWLITZ COUNTY; FRANKLIN)
16 COUNTY; GARFIELD COUNTY; GRANT)
17 COUNTY; GRAYS HARBOR COUNTY;)
18 KING COUNTY, KITSAP COUNTY;)
19 KITTITAS COUNTY; KLICKITAT)
20 COUNTY; LEWIS COUNTY;)
21 LINCOLN COUNTY; MASON COUNTY;)
22 OKANOGAN COUNTY; PACIFIC COUNTY;)
23 PIERCE COUNTY; SKAGIT COUNTY;)
24 SKAMANIA COUNTY; SNOHOMISH)
25 COUNTY; SPOKANE COUNTY;)
THURSTON COUNTY; WALLA WALLA)
COUNTY; WHATCOM COUNTY;)
WHITMAN COUNTY; YAKIMA COUNTY,)

Defendants.)

93 2-15420 8

NO. _____

SUMMONS

TO ALL DEFENDANTS: A lawsuit has been started against you in the above-entitled Court by AMERICAN TELEPHONE AND TELEGRAPH COMPANY and AT&T COMMUNICATIONS OF THE PACIFIC NORTHWEST, INC., Plaintiffs. Plaintiffs' claim is stated in the written complaint, a copy of which is served upon you with this summons.

In order to defend against this lawsuit, you must respond to the complaint by stating your defense in writing, and serve a

SUMMONS - 1
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Seattle

RECODER'S NOTE:
NOT AN ORIGINAL DOCUMENT

Registered _____
Indexed, Dir. b
Indirect _____
Filed _____
Searched _____

DAVIS WRIGHT TREMAINE
Law Office
200 Columbia Street, Suite A-1000
Seattle, Washington 98101
(206) 467-3500 Fax (206) 467-3509

1 copy upon the undersigned attorney for the plaintiffs within 20
2 days after the service of this summons, excluding the day of
3 service, or a default judgment may be entered against you without
4 notice. A default judgment is one where plaintiffs are entitled
5 to what they ask for because you have not responded. If you
6 serve a notice of appearance on the undersigned attorney, you are
7 entitled to notice before a default judgment may be entered.

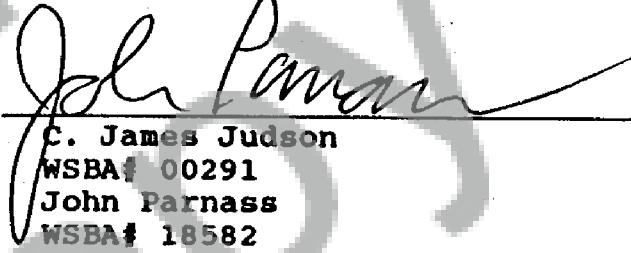
8 You may demand that the plaintiffs file this lawsuit with
9 the Court. If you do so, the demand must be in writing and must
10 be served upon the plaintiffs. Within 14 days after you serve
11 the demand, the plaintiffs must file this lawsuit with the Court,
12 or the service on you of this summons and complaint will be void.

13 If you wish to seek the advice of an attorney in this
14 matter, you should do so promptly so that your written response,
15 if any, may be served on time.

16 This summons is issued pursuant to Rule 4 of the Superior
17 Court Civil Rules of the State of Washington.

18 DATED this 18 day of June, 1993.

19 DAVIS WRIGHT TREMAINE
20 Attorneys for Plaintiffs

21 By 

22 C. James Judson
23 WSBA# 00291
24 John Parnass
25 WSBA# 18582

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JUN 18 1993

**Cashier Section
Superior Court Clerk**

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF KING

AMERICAN TELEPHONE AND TELEGRAPH)
COMPANY and AT&T COMMUNICATIONS)
OF THE PACIFIC NORTHWEST, INC.,)

93-2-15420 8

NO. _____

**COMPLAINT FOR RECOVERY
OF TAXES PAID**

10 DEPARTMENT OF REVENUE OF THE
11 STATE OF WASHINGTON; ADAMS
12 COUNTY; ASOTIN COUNTY; BENTON
13 COUNTY; CLALLAM COUNTY; CLARK
14 COUNTY; COLUMBIA COUNTY;
15 COWLITZ COUNTY; FRANKLIN
16 COUNTY; GARFIELD COUNTY; GRANT
17 COUNTY; GRAYS HARBOR COUNTY;
18 KING COUNTY; KITSAP COUNTY;
19 KITTITAS COUNTY; KLICKITAT
COUNTY; LEWIS COUNTY;
LINCOLN COUNTY; MASON COUNTY;
OKANOGAN COUNTY; PACIFIC COUNTY;
PIERCE COUNTY; SKAGIT COUNTY;
SKAMANIA COUNTY; SNOHOMISH
COUNTY; SPOKANE COUNTY;
THURSTON COUNTY; WALLA WALLA
COUNTY; WHATCOM COUNTY;
WHITMAN COUNTY; YAKIMA COUNTY,

Defendants.

I.

Plaintiff American Telephone and Telegraph Company, a New York corporation operating through its Interstate Division ("AT&T Interstate Division") and through AT&T Communications of the

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1 Pacific Northwest, Inc., a Washington corporation ("AT&T
2 Communications") (collectively referred to herein as
3 "Plaintiffs") are qualified to do business in the State of
4 Washington, and have paid all fees due the State. During the
5 1991 assessment year Plaintiffs owned intercounty property in the
6 State of Washington which was used to provide long distance
7 telephone service. That property is located in Adams County,
8 Asotin County, Benton County, Clallam County, Clark County,
9 Columbia County, Cowlitz County, Franklin County, Garfield
10 County, Grant County, Grays Harbor County, King County, Kitsap
11 County, Kittitas County, Klickitat County, Lewis County, Lincoln
12 County, Mason County, Okanogan County, Pacific County, Pierce
13 County, Skagit County, Skamania County, Snohomish County, Spokane
14 County, Thurston County, Walla Walla County, Whatcom County,
15 Whitman County, Yakima County, Washington ("Defendant Counties").
16

II.

17 Defendant Department of Revenue of the State of Washington
18 ("Department of Revenue") is a department of the government of
19 the State of Washington which is required as of January 1
20 annually to determine the true cash value of Plaintiffs'
21 Washington telecommunications property. The Defendant Counties
22 are counties in the State of Washington in which Plaintiffs own
23 real and personal property used to provide telecommunications
24 services and to which Plaintiffs have paid property taxes on such
25 property.

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III.

This is an action for refund of taxes brought pursuant to the provisions of 84.68.020, RCW. Venue for this action is established pursuant to 84.68.050, RCW. The taxes at issue in this action for refund were paid under protest to the Defendant Counties in 1992 for the assessment year 1991.

IV.

Pursuant to Chapter 84.12, RCW, the Department of Revenue determined that the true cash value of Plaintiffs' telecommunications property used to provide telecommunications services for assessment year 1991 was \$23,000,000,000. The system value was then allocated to the State of Washington such that the Washington State taxable value for the 1991 assessment year was \$370,200,000 (equalized to \$351,164,622). The Department then further allocated this Washington State value to the Defendant Counties.

v.

Plaintiffs paid the challenged taxes to the Defendant Counties based upon the value as established by the Department of Revenue as they became due and under protest.

VI.

The Department's determinations of value are based upon fundamental error(s). The true cash value for Plaintiffs' telecommunications property for the 1991 assessment year is not more than \$12,900,000,000.

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1 WHEREFORE, Plaintiffs pray as follows:

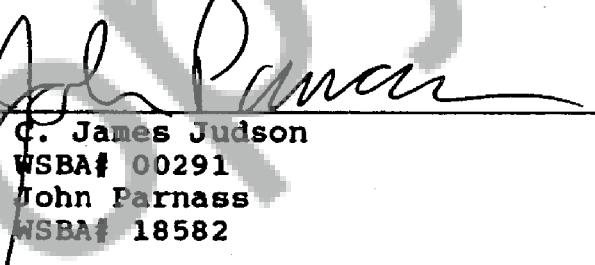
2 1. The Court determine that the 1991 true and correct cash
3 value of Plaintiffs' system telephone property is not more than
4 \$12,900,000,000, and that the system value then be allocated to
5 the State of Washington such that the Washington State taxable
6 value for the 1991 assessment year is not more than \$207,630,338,
7 equalized at 75¢ to \$155,722,754.

8 2. The Court enter a judgment in favor of Plaintiffs
9 against the Department of Revenue and the Defendant Counties in
10 the amount of the difference between the taxes paid for 1991 to
11 such counties and the proper amount of tax payable, as determined
12 in this action, together with lawful interest thereon from the
13 dates of payment, costs of suit and such other relief as the
14 Court deems appropriate.

15 DATED this 18 day of June, 1993.

16 DAVIS WRIGHT TREMAINE
17 Attorneys for Plaintiffs

18 By


C. James Judson
WSBA# 00291
John Parnass
WSBA# 18582

20 COMPLAINT FOR RECOVERY OF TAXES PAID - 4
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22 Law Offices
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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
FOR THE COUNTY OF KING

98-2-15420 8

Plaintiff(s),) NO.
vs.) ORDER SETTING ORIGINAL
Defendant(s).) CIVIL CASE SCHEDULE

I. BASIS
Pursuant to LR 4, IT IS ORDERED that the parties shall comply with the following schedule:

CASE EVENTS	II. SCHEDULE	DUE DATE
Filed.....		Fri 6/18/93
*Confirmation of Service (KCLR 4.2).....		Fri 7/16/93
*Deadline for Filing Statement of Arbitrability..... (KCLR 16.1(f); KCLMAR 2.1 (a))		Mon 11/29/93
*Confirmation of Joinder of Parties, Claims and Defenses.... (KCLR 16.1)		Mon 11/29/93
NOTE: If no "Joinder" document is filed, parties are required to appear at the Status Conference		
Status Conference (if needed) (KCLR 16.1).....		Fri 12/10/93
Disclosure of Possible Primary Witnesses (KCLR 26).....		Tue 8/09/94
Disclosure of Possible Rebuttal Witnesses (KCLR 26).....		Tue 9/20/94
*Deadline for Filing Jury Demand (KCLR 38(b)(2)).....		Tue 10/04/94
*Final Date to Change Trial (KCLR 40(e)(2)).....		Tue 10/04/94
Discovery Cutoff (KCLR 37(g)).....		Tue 11/22/94
Exchange of Witness and Exhibit Lists and Documentary..... Exhibits (KCLR 16)		Tue 12/20/94
Deadline for Hearing Dispositive Pretrial Motions (KCLR 56)		Tue 12/27/94
*Joint Statement of Evidence (KCLR 16).....		Tue 1/03/95
Pretrial Conference (KCLR 16)..... NOTE: Only for cases assigned to Individual Calendar Judge Trial (KCLR 40).....		Tue 1/03/95
		Tue 1/10/95

* Requires the filing of a document with the Clerk

III. ORDER

It is ORDERED that all parties shall comply with the foregoing schedule and that sanctions, including but not limited to those set forth in Rule 37 of the Superior Court Civil Rules, may be imposed for noncompliance. It is FURTHER ORDERED that the party filing this action must serve this order setting case schedule on all other parties.

DATED: 6/18/93

Charles Johnson
JUDGE

(IMPORTANT: See Notices on Back)

I understand that a copy of this document must be given to all parties:

(Signature)